

ORDINANCE NO. A08-11

**AN ORDINANCE TO AMEND BRIDGEVILLE CODE,
CHAPTER 210, TAXATION, SUBCHAPTER II, REAL PROPERTY TRANSFER TAX,
RELATING TO DEFINITIONS
BY ADDING THE TERM "CONSTRUCTION CONTRACT"**

**NOW, THEREFORE, BE IT ORDAINED AND ENACTED BY THE COMMISSIONERS
OF BRIDGEVILLE:**

Section 1. Amend Chapter 210, Taxation, Subchapter II, Real Property Transfer Tax, by adding to § 210-13 Definitions, the term "Construction Contracts", as follows:

CONSTRUCTION CONTRACTS -

(1) For purposes of this ordinance, the definition of the term "DEED" shall include any contract or other agreement or undertaking for the construction of all or a part of any building all or a portion of which contract, agreement or undertaking (or any amendment to the foregoing) is entered into, or labor or materials are supplied, either prior to the date of the transfer of the land on which the building is to be constructed or from the date of the transfer to the grantee.

(2) The Town shall not issue a building permit for any such building unless and until the person or persons (including corporations or other associations) requesting such permit shall demonstrate in whatever form may be specified by the Town, including, at its discretion, a form of affidavit, that:

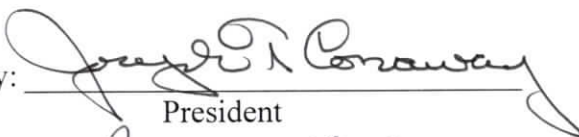
- a. No transfer as described in this section has occurred.
- b. No portion of the contract for construction for which the permit is being requested was entered into and no materials or labor with respect to the building have been provided.
- c. There has been paid a realty transfer tax on the document as defined in this section.

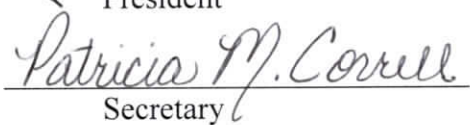
(3) In addition, the Town shall not issue a certificate of occupancy relative to any building on which a tax is provided by this section unless and until the owner recertifies the actual cost of the building and pays any additional tax due as a result of such recertification.

(4) A "building" for purposes of this section shall mean any structure having a roof supported by columns or walls which structure is intended for supporting or sheltering any use or occupancy but shall not include any alteration of or addition to an existing building where the cost of said alteration or addition is less than 50% of the value of the property transferred.

Section 2. This ordinance shall become effective upon its adoption by a majority of the members elected to the Commission.

COMMISSIONERS OF BRIDGEVILLE

By: 
President

Attest: 
Secretary

First Reading: August 11, 2008

Second Reading: September 16, 2008

Adopted: September 16, 2008